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Baltes, Frank William

Title:
The cost of printing

Place:
Portland

Date:
1894

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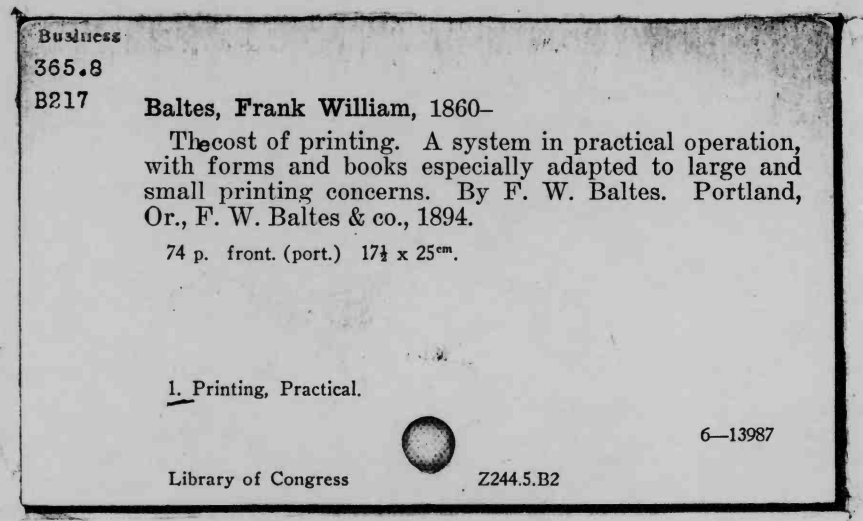
Business
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B217

Baltes, Frank William, 1860–

The cost of printing. A system in practical operation, with forms and books especially adapted to large and small printing concerns. By F. W. Baltes. Portland, Or., F. W. Baltes & co., 1894.

74 p. front. (port.) 17½ x 25cm.

1. Printing, Practical.

6—13987

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The Cost of Printing

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Columbia University
in the City of New York
LIBRARY

School of Business

THE COST OF PRINTING.

A SYSTEM IN PRACTICAL OPERATION, WITH FORMS AND BOOKS ESPECIALLY ADAPTED TO LARGE AND SMALL PRINTING CONCERNS.

BY F. W. BALTES.

PORTLAND, OREGON:
F. W. BALTES AND COMPANY, PRINTERS.
1894.

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BY
F. W. BALTES.

Gift of Prof.
Buscher
T 365.8
B217

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THE COST OF PRINTING.

In solving the cost of printing a complete system should be adopted, and a thorough knowledge of bookkeeping is essential. The object in publishing this book is to explain, by the use of forms and tables herein shown, how to conduct the business of a regular book and job printing establishment, show actual time of producing work, the cost of production and operating expenses, and furnish uniform and just prices. The forms shown, and the system of bookkeeping, have been in constant use by the author for more than ten years, though supplemented and improved from time to time, as his experience and the requirements of business have dictated. The results arrived at are, therefore, not imaginiary or theoretical, but are copied from actual work and regular transactions.

It is not intended to furnish prices applicable to all locations and conditions, but to furnish a complete system by which any employing printer may conduct his business, and practically demonstrate the cost of work, making such modifications or changes in the system as in his judgment the conditions and location of his business demand.

THE JOB BOOK.

Form 2 shows the job book in which all orders should be entered. The book should be demy size (10½x16 inches), about 285 leaves. The first 235 leaves should contain twenty numbers to each folio page, numbered 1 to 4700. The next thirty leaves, ten numbers to folio page, numbered 4701 to 5000. The next job book should begin with 5001. The last twenty leaves should be ruled similar to the journal (Form 15), and paged from one up. The job book proper need not be paged.

All particulars of the work are written in the job book, and all items of expense, stock, cost and time on each job charged to its number. The date, number and

FORM 1

JOB TAG=F. W. BALTES AND COMPANY

No. 36744 Promised A. M. / P. M. May 16

For Samuel Rogers Implement Co.

What 5000 Catalogues

Size 6 x 9 — 168 Pages and Cover

Stock 25 x 38 — 50 S. & C. Cream Book

20 x 25 — 65 Granite Cover

Measure 24 Picas 44 Picas deep No Border

Running-Title

Stub Bind 12 Bet. Pages 11 Bet. Heads

Style 8-point Ronaldson Body 6-to-pica Leads

8-point Ronaldson Clarendon Caps for Heads

Proof to them Pads

Ink 50-cent Book

O. K. 5100 25 x 38 16 Pages Each Side (5 32-Page Forms)

2550 19 x 25 8 Pages Work and Turn

5100 Covers 9½ x 12½ One Side

IMPRINT
On Cover

STOCK AND PRESSMAN'S TAG = F. W. B. AND CO.

Return to Counting-Room when Delivered.

BOOK

NO. 36744 PROMISED A. M. / P. M. May 22 DELIVERED

FOR Samuel Rogers Implement Co.

EXPRESS	SHIP Walla Walla
COLLECT	Wash.
C. O. D.	
CITY ADDRESS	
CALL	WHAT 5000 Catalogues
MAIL	
FREIGHT N. P.	
27,000 SHEETS	25 x 38 — 50 S. & C. Cream Book
1275 SHEETS	20 x 25 — 65 Granite Cover
SHEETS	
TO-SHEET	
5 Lots — 5100 each	Book 25 x 38 16 Pages Each Side
2550	Book 19 x 25 8 Pages Work and Turn
5100	Cover 9½ x 12½ One Side
50-cent Book INK	
5000 BOOKS	6 x 9 168 Pages and Cover
PADS	Sewed and Flys Pasted to Cover
BINDER M. & D	Tie Packages 50 Each
NO.	

FORM 2—JOB BOOK.

JOB BOOK.

1893	Job No.	For	No.	Description	Price
May 3	36744	Samuel Rogers Implement Co.	5000	Catalogues	$9 5 4
	36745	Maxwell & Johnson	One	Receipt Book	8 75
	36746	J. H. Wilcox	2000	Letter Heads	9
	36747	H. M. Barker & Co.	700	Postal Cards and Print	8 75
	36748	W. S. Williams	1000	Circulars	6 75

Promised	Charged	Stock	Cost Stock		Time Comp.		Time Changes		No Impressions		Count		Time Presswork		Remarks
		54 Rms. 25x38 50 S. & C. Cream Book B. P. Co.	189		265		(Comp.)								M. & D. Bind (Sewed—Flys
22	49	1275 Sheets 20 x 25 65 Granite Cover B. P. Co.	14	65	4	15	10		6	1 2 0 0	61	200	143	20	Pasted to Cover) $100
					22		(Proof-rd.)								50-cent Ink—24 lbs. Cartage $2.85
		6 x 9 — 168 Pages and Cover			42		(Make-up)								N. P. Freight Walla Walla, Wash.
					1	40									
18	46	135 Sheets 24 Westlock Folio		95					1	3 5 0	1	345	2	20	A. & L. Bind. ½ Roan. Perf.
															No. 1-1250 2 t. $2.00
		10¼ x 16 — 250 Leaves — 5-to-leaf													C. O. D. $5.00
					1	30									
5	46	10 lb. French Linen Cream Laid	3	80					2		2		2	10	Express La Grande, Or.
		8½ x 11 Ruled One Side													Blue Black Ink. 10 Pads
					15										
7	47								7		700		50		
		3½ x 5½ P. C.	7												
					1	50									
4		260 Sheets 24 Opaline Folio	2						1		1		1	30	
		8½ x 11													Purple

FORM 3.

Job No. 36744

BINDERY TAG.

PRICE THIS TAG AND RETURN WITH WORK.

No. 45 May 13, 1894.

F. W. BALTES AND CO.,

TO M. & D. BOOK MFG. CO., DR.

WANTED: May 19

Bind 5000 Catalogues $

6 x 9 168 pages and cover

Sew and paste flys to cover

Tie in packages of 50 each

Send first 50 copies — Rush

FORM 4.

COMPOSITOR'S DAILY TIME TAG.

DAILY TIME TAG

TO BE RETURNED TO FOREMAN EACH EVENING

F. W. B. AND CO.

Date May 18 1894

Job Number	Time Began		Composition		Corrections		Alterations		Proof-reading		Make-up		Distribution	
	H	M	H	M	H	M	H	M	H	M	H	M	H	M
36699	8	30		5										
36711	8	35						15						
36712	8	50		20										
36717	9	10				30								
Dist.	9	40											1	10
36737	10	50	1											
36759	11	50						10				1		
36740	2		1	30										
36744	3	30										2		
TOTALS			2	55		30		25				3	1	10

Total Hours Worked 8

Barnes Compositor

☞ Full time is wanted on composition.
☞ Alterations are changes from copy only.
☞ Do not put down distribution unless you distribute.

price only are carried to the ledger when the work is completed. The prices of all work are made in the job book, and the totals, when footed and carried forward, show the total amount of printing received, and must balance with printing account in the journal, thus proving, without doubt, that no work can pass through the office without being charged or paid for.

In the first part of the job book are entered all jobs, except those done by piece-work, or which cannot be completed or priced within five or six days. These larger jobs are entered in the latter part of the job book containing ten numbers to folio page. This admits of the first or main part of the job book being footed and carried forward as rapidly as work is priced so that a trial balance may be taken once a week, which should correspond with work charged, and should be in the following form:

May 5 — Total of Job Book to No. 46777, charged	$ 34,427.50
Add charged after No. 46777	1,140.75
Total charged	$ 35,568.25
Printing account as per Journal	$ 35,460.25
Paid Jobs in Day Book	108.00
Total	$ 35,568.25

The last twenty folio pages of the job book may be used for entering daily time and cost of large work during its progress, and for summarizing any particular class of work.

THE JOB TAG.

On receipt of an order, the instructions are fully written on the job tag. The entry is then made in the job book, and the number placed on the tag.

The upper and lower parts are divided by a perforation, and are detached after the entry is made in the job book. The upper half contains all instructions for the work to be done in the composing-room, and is attached to the copy and sent to the foreman, under whose direction the work is executed. On completion of the work the copy is folded the size of the tag ($5\frac{1}{2}$ x $8\frac{1}{2}$ inches), attached thereto, and returned to the counting-room, with a sample of the printed work, on which the job number is written.

The lower part of the job tag contains instructions for the stock, pressman, binding and delivery. If a proof of the work is to be submitted this tag is kept in the office until the proof has been approved and returned. The tag is then sent to the stockman, who gets out the stock according to instructions, and forwards the same with the

FORM 5.

TOTAL TIME ON JOB IN COMPOSING-ROOM.

JOB NO. 36744.

Date	Composition		Corrections		Alterations		Proof-reading		Make-up		Distribution	
	H	M	H	M	H	M	H	M	H	M	H	M
May 5	21	30										
May 6	19											
May 7	34		1	30	2		5					
May 8	31	40		45	3		3		6			
May 9	28											
May 11	17											
May 12	29			30			3		4			
May 13	26	40					3		5			
May 14	18		1		4				4			
May 15	16	10		30	1		2		4			
May 16	24						3		5			
							3		9			
									5			
Totals	265		4	15	10		22		42			

FORM 6.

TOTAL DAILY TIME IN COMPOSING-ROOM.

WEEK ENDING MAY 16.

Date	Composition		Corrections		Alterations		Proof-reading		Make-up		Distribution	
	H	M	H	M	H	M	H	M	H	M	H	M
May 11	31				8		11		12		14	
May 12	34		4		4		9		13		13	
May 13	30		5	40			12		9	30	11	40
May 14	29						9	30	10		8	35
May 15	38		3	10	9	20	10		10		20	
May 16	34	15					14	15	8	15	22	
Total Time	196	15	12	50	21	20	65	45	62	45	89	15
Charge Piece-work			6	25			65	45	56	30		
Net Job R'm	196	15	6	25	21	20			6	15	89	15

NOTE — It is not necessary to have separate printed tags for Forms 5 and 6 as the compositor's daily time tags, Form 4, may be used.

tag to the pressroom, where the presswork is executed according to instructions on the tag, and under the direction of the foreman of the composing-room. The first sheet pulled for position and margin is sent to the foreman for approval. The form is then made ready and a perfect sheet sent to the foreman for his final O. K. When the presswork has been completed and the work is ready to pick up, it is taken to the packing-room, accompanied by the tag, where it is inspected and delivered according to instructions. A receipt is taken for the work, and the date of delivery and number of receipt book are placed on the tag, which is then returned to the counting-room to be charged. If the work is forwarded to the bindery instructions are written on the bindery tag (Form 3), and the work is not charged until it has been completed and delivered.

FILING JOBS.

Printed samples of work are filed in indexed filing cases, which should be properly marked and numbered consecutively. Each case will hold from 300 to 500 jobs, and samples may be quickly found by reference to the account of the customer in the ledger, which contains the date, number and price. The job book should be referred to for full particulars required to duplicate any job. Books and pamphlets are not filed in these cases, but in a suitably arranged bookcase or on shelves. Neither is poster work or other bulky samples filed in the cases, but folded and tied in packages, properly marked, and placed in drawers or on shelves. The job numbers should be written on all samples of work.

One hundred cases will last a long time, and when filled the indexes may be removed from the first and the cases used again. The indexes removed should be tied and properly marked.

Copy or manuscript, with composing-room tags attached, should be tied in packages of fifty each and filed in regular order on shelves or in boxes. These are seldom referred to and may be destroyed after a few years. Copy which is too bulky to be filed with job tags may be rolled in wrappers, the job number written thereon, and placed in boxes, on the outside of which should be written the commencing and ending dates.

MAKING OUT JOB TAGS.

No. 36744 shows job tag made out for a book to be trimmed 6x9 inches, and sewed or stitched through the center. The width of the leaf is 36 picas, and the measure 24 picas; this leaves 12 picas to go between the pages in

JOB TAG=F. W. BALTES AND COMPANY

No. 36745 Promised ..... A. M. / P. M. } May 16

For Maxwell & Johnson

What One Receipt Book

250 Leaves—5-to-leaf

Size 10⅞ x 16

Stock 24 Westlock Folio

14 Measure 42 Picas 16½ Picas deep Outside Border

Stub 14 Bind 4 2½ Bet. (Pages Strike Out Bet. Heads)

Style French Script

Set One

Proof to Max Pads

Ink Blue Black

O. K. 135 17 x 22 Work and Turn—First and Third Pages—5-to-leaf

Small IMPRINT

STOCK AND PRESSMAN'S TAG = F. W. B. AND CO.

Return to Counting-Room when Delivered. } BOOK

NO. 36745 PROMISED ..... A. M. / P. M. May 18 DELIVERED

FOR Maxwell & Johnson

EXPRESS	SHIP 55 Union Block
COLLECT	
C. O. D. $5.00	
CITY ADDRESS ✓	
CALL	WHAT One Book Receipts
MAIL	
FREIGHT	
135 SHEETS	24 Westlock Folio
SHEETS	
SHEETS	
TO-SHEET	
135	17 x 22 Work and Turn—First and Third Pages—5-to-leaf
Blue Black INK	
One BOOKS	10⅞ x 16 250 Leaves—5-to-leaf ½ Roan
PADS	Perforate No. 1 to 1250 2 t.
BINDER A. & L.	
NO. 46	

15

FORM 13—TIME BOOK.

LABOR WEEK ENDING SATURDAY, *June 14*, 1893.

NAMES	No. Hours Worked S	M	T	W	T	F	S	Total	Rate per Hour	No. Hours Overtime S	M	T	W	T	F	S	Total	Rate per Hour	No. Ems Composition	Rate per 1000	Amt. Due	Pay Check No.
Robinson	8	9	9	9	9	9	8	52	45												$23 40	76
Miller	9	9	9	9	9	9	8	53	35												18 55	77
Ferguson	9	9	9	6	9	8		50	35												17 50	78
Wilson	9	9	9	9	9	9	8	53	35												18 55	79
Fleming																			8 5 7 0	45	3 85	80
Jameson																			2 2 4 4 0	"	10 10	81
Ellsworth																			1 2 9 6 0	"	5 85	82
Jenkins																			1 1 8 3 0	"	5 30	83
Hadley																			1 3 7 6 0	"	6 20	84
Totals																			6 9 5 6 0		$109 30	

COMPOSITION.

No. 46735 Galleys 1-7	47746 1-11—All	Ditto
Pica 22	Brev. 30	Nonp. 40
4 8 7 0	2 2 4 4 0	3 7 0 0
9 7 6 0	3 2 0 0	
8 4 3 0	3 4 0 0	
6 2 4 0	2 8 8 0	4 6 4 0
29 3 0 0	31 9 2 0	8 3 4 0

FORM 7.

PRESSMAN'S DAILY TIME TAG.

DAILY TIME TAG

F. W. B. AND CO.

TO BE RETURNED TO FOREMAN EACH EVENING

Date May 24 1894

Job Number	1 Campbell	2 Cottrell 6092	3 Cottrell 5578	4 Optimus	5 Huber	Jobbers	Time H	Time M
		IMPR	ESSIO	NS.				
36715						1080	1	30
36717			Make-ready.					45
36720	1670						2	
36730		700					1	
36717			1400				1	30
36718							1	15
Time lost waiting							1	
Totals	1670	700	1400			1080	9	

Total Hours Worked 9

Scotchier Pressman.

FORM 8—(*Use Pressman's Tag.*)

TOTAL TIME ON JOB IN PRESSROOM.

JOB NO. 36744.

DATE.	1 Campbell	2 Cottrell 6092	3 Cottrell 5578	4 Optimus	5 Huber	Sig.	Time H	Time M
		IMPR	ESSIO	NS.				
May 8					Make-Ready	1	6	30
May 9					5100	1	5	
May 11					M. R.	2	5	30
					5100	2	5	40
May 13					M. R.	3	5	40
					5100	3	6	
May 14					M. R.	4	7	
					5100	4	5	40
May 15					M. R.	5	6	30
					5100	5	5	
May 16					M. R.	6	7	
					5100	6	7	
May 17					M. R.	7	8	
					5100	7	7	
May 19					M. R.	8	6	30
					5100	8	5	
May 20					M. R.	9	7	
					5100	9	6	
May 21					M. R.	10	7	
					5100	10	5	40
May 22					M. R.	11	6	
					5100	11	5	
May 23	5100					Cover	7	30
Totals	5100				56,100		143	10

the form, making a uniform margin of one inch on each side of the printed matter. The length of the leaf is 54 picas and, therefore, the length of the printed matter should be from 42 to 44 picas, depending on whether the page has a full running-title or folio only, but in all cases the length of the page should measure from the upper face of the folio or running-title to the bottom of the last printed line on a full page, and not include foot slugs and other invisible parts. If the printed page is 44 picas long and has a folio or page-figure only at the head, then the furniture between the heads of pages should be 11 picas, which would leave the book, when trimmed, with a uniform margin around the printed matter. The folio would appear in the margin. If a running-title, then the top margin should be calculated from the rule or white space under the line.

Margins may be varied according to taste, but it will be found that they can be made with more uniformity and much quicker by the above method, than by the old fashioned way of using a sheet of book paper folded. A glance at nine out of ten printed books will show few with proper margins. If a book is to be side-stitched, one or two picas additional should be placed in the center or inner margin.

No. 36745 shows a job tag made out for a receipt book, five-to-leaf, the margin being calculated in the same way as described in No. 36744. The same form of job tag is used for all kinds of printing.

The lower half shows how full instructions for stock, presswork, binding and delivery should be written, and allows for extra sheets of stock for spoilage and waste.

THE BINDERY TAG.

Form 3 shows a simple form of bindery tag which accompanies all work to the bindery for ruling or binding. It is returned with the work, when completed, with the price. Any ordinary book will serve as a record of work in the bindery. The entries are numbered consecutively, and show the date, bindery number, job number and price. The work is checked off when returned, and the price posted to the proper number in the job book.

COMPOSITOR'S DAILY TIME TAG.

Form 4 shows daily time tag used by each workman in the composing-room, and must show the job number, time began, and time worked under the proper heading, and the footings must correspond with the total number of hours

FORM 9 — (*Use Pressman's Tag.*)

TOTAL DAILY TIME IN PRESSROOM.

WEEK ENDING MAY 16.

DATE	CYLINDERS		JOB PRESSES	
	Hours Worked	Hours Paid For	Hours Worked	Hours Paid For
May 11	17	20	24	25
May 12	16	20	21	25
May 13	15	20	22	25
May 14	19	20	19	23
May 15	20	22	27	25
May 16	15	20	26	25
Totals	102	122	139	148

FORM 10.

DAILY REGISTER OF COUNTERS.

May 5 189*4*

	1		2		3		4		5	
Jobbers	Campbell		Cottrell, 6092		Cottrell, 5378		Optimus		Huber	
P. M. 23,640...	*903*	*191*	*801*	*937*	*844*	*513*	*546*	*117*	*512*	*393*
A. M. 196,109...	*900*	*643*	*800*	*440*	*844*	*513*	*540*	*940*	*508*	*400*
219,749...	*2*	*548*	*1*	*497*			*5*	*177*	*3*	*993*
Feeders Tags...	*2*	*548*	*1*	*497*			*5*	*177*	*3*	*993*

FORM 11.

FOREMAN'S DAILY PRESS RECORD.

CYLINDERS *May 4* 189*4*

On	Off	No.	NAME	1	2	3	4	5
8 30		*48558*	*Portland Laundry....*	*7500*				
11	*3*	*48687*	*H. B. Emery & Co....*		*770*			
8 15	*3 30*	*48688*	*" " "*			*4000*		
9	*3*	*48667*	*City Water Works....*				*5000*	
3		*48675*	*Independent Club ....*					*4100*
4	*5 30*	*48677*	*K. of P.....*		*600*			
4 30	*5 45*	*48690*	*J. H. Jones & Co.....*			*300*		
5		*48684*	*M. S. Walker .....*				*750*	

FORM 12.

FORM TAG.

This Form No. 48687 *Sig.* .....

For Press No. 2 .....

Blue Poster *Ink*

O. K. 770 *Half Sheets* .....

For *H. B. Emery & Co.* .....

Wanted *Rush* .....

worked or to be paid for. The time tags of foreman and assistant will probably not show full time worked, since the time reading proof on small jobs, locking-up and superintending can not be calculated, except on large work, or where more than five or ten minutes are consumed. Time tags are turned in to the counting-room at the close of each day's work, and the next morning the time is posted from these tags direct to the proper numbers in the job book on all small jobs. If the job contains piece-work, or, if it is a large job, the time should be posted to a separate time tag daily as shown by Form 5. When the work has been completed, the total time should be entered in the job book, charged to the proper job number.

The workmen in the composing-room are credited daily in the time book with time worked. The total time worked, under each heading, is then entered daily on a tag of the same kind used by compositors, as shown by Form 6, and at the end of each week posted to the summary book (Table A).

The workmens' time tags furnish the foundation for the cost of printing. On these tags all time paid for is accounted for, and charged directly against the jobs worked on. The compositor must enter time began on each job, or on distribution, and cannot, therefore, lose or make up time, or charge more than actual time on distribution without re-writing his time, which can be easily detected. This can be obviated by furnishing each workman daily with but one time tag, and by having them numbered.

The time of proof-reading and make-up on piece-work is posted to a separate tag daily from the workmens' time tags, and the total thereof deducted from the total time worked in the composing-room at the end of each week, thereby becoming a direct charge against piece-work, as shown in Table A. There are, also, slight charges against piece-work for correction of errors overlooked in first proof. Alterations on piece-work are not charged against this department since they must be paid for the same as any other time-work by each job.

PRESSMENS' DAILY TIME TAG.

Form 7 shows daily time tag used by pressmen and feeders. These tags show number of impressions and time worked on each job, and the presses on which the work was done. The number of impressions and time is posted to the proper number in job book on all small jobs, and to a separate tag, as shown by Form 8, on all long jobs. The workmen are credited in the time book with the time due

TABLE A.

WEEKLY SUMMARY

WEEK ENDING.	Ems Set on Time.	JOB ROOM TIME.						TIME ON PIECE-WORK.			Total Hours Paid For.
		Composition.	Corrections.	Alterations.	Proof-reading.	Make-up.	Distribution.	Corrections.	Proof-reading.	Make-up.	
FORWARD	640,116	5,090	181	426	250	399	3,868	76	550	464	12,456
April 8.....	11,784	219	14	14	6	13	112	1	52	30	505
April 15.....	9,930	193	8	8	2	16	110		58	29	493
April 22.....		219	6	6	4	6	108		54	42	501
April 29.....	21,640	220	2	6	1	3	93		65	43	413
May 6.....		307	6	16	3	10	114	3	33	7	410
May 13.....	30,550	176	5	17	7	8	69	6	106	57	439
May 20.....	20,600	251	16	16	12	22	121	4	146	101	771
May 27.....		218	12	16	5	26	96	8	175	102	743
June 3.....	21,420	173	6	18	12	21	82	12	123	82	616
June 10.....	30,440	231	11	30	14	24	145	11	154	120	852
June 17.....	20,770	201	21	16	17	21	116	9	175	140	778
June 24.....	34,390	234	6	28	15	20	150	8	148	86	784
July 1.....		230	9	30	13	19	192	7	94	90	716
Total for 52 Weeks..	841,640	7,962	303	647	361	608	5,376	145	1,933	1,393	20,477

OF LABOR.

Amount Paid.	PIECE-WORK.		CYLINDER PRESSES.			JOB PRESSES.			Paid for Non-Productive Labor.	Total Paid for Labor.
	Ems Set.	Amount Paid.	Hours Worked.	Hours Paid.	Amount Paid.	Hours Worked.	Hours Paid.	Amount Paid.		
$4,637 20	2,550,564	$1,145 75	2,285	2,949	$ 983 10	3,551	4,114	$ 926 00	$3,769 80	$11,461 85
183 20	211,846	95 35	157	174	50 50	150	164	31 05	144 00	504 10
184 40	257,984	116 00	186	208	63 30	200	226	47 40	146 25	557 35
174 00	279,640	126 85	122	148	47 00	159	187	33 70	144 00	525 55
163 50	274,590	123 50	71	118	39 00	121	148	28 00	144 00	498 00
163 50	132,351	60 19	81	119	39 00	104	119	23 00	144 00	429 69
176 30	402,515	181 10	102	122	41 00	139	148	28 80	145 00	572 20
272 75	592,426	266 55	122	166	50 65	137	199	33 85	145 00	768 80
271 70	765,087	345 05	182	217	60 15	138	177	46 75	145 00	868 65
216 00	587,960	264 45	151	181	51 75	131	147	33 50	141 50	707 20
316 40	685,581	308 55	121	182	60 60	137	183	33 20	145 00	863 75
282 80	804,988	362 25	115	152	50 00	126	145	29 60	145 00	869 65
278 70	546,638	245 90	157	200	56 00	128	154	30 20	146 50	757 30
264 25	364,363	163 95	115	174	52 20	144	173	33 85	145 00	659 25
$7,584 70	8,456,533	$3,805 44	3,967	5,110	$1,644 25	5,365	6,284	$1,358 90	$5,650 05	$20,043 34

FORM 14 — DAY BOOK.

Tuesday, June 30, 1893.

		DR.	CR.
J. M. Thatcher & Co.	46770	$ 1 2 75	
Wm. Hilmbard	46737	3	
S. H. Morrow			3 8
Wagner & Shuman	46740	1 4	
" "	46745	2 75	
B. R. Wade & Co.			2 2
M. H. Saling	46722	1 1 50	
" "	46723	1 3	
Ellsworth & Lansing	46744	1 7	
J. M. Hall			1 3
H. E. Rogers	46747	8 75	
		$ 8 2 75	$ 7 3

Paid Jobs — July, 1893.

			DR.	CR.
1	W. N. Auvitt	47640		$ 3
3	Johnson & Bradley	47594		4 75
	A. H. Williams	47583		1 1
	M. E. Potter	47580		8
5	W. H. Harrigan	47638		6 50
6	B. E. Worden	47644		1 8
7	M. S. Loring	47628		4 25
	V. A. Parrish	47682		3 75
8	R. S. Trullinger	47694		2
9	D. E. Bullen	47704		4
11	H. W. Catton & Co.	47710		6
				$ 7 1 25

TABLE B.

MONTHLY REGISTER OF COUNTING MACHINES ON CYLINDER PRESSES.

Month Ending.	1	2	3	4	5	Total on Cylinders.	Total on Job Presses.
June 3	444,572	865,587	526,061	297,133	150,733		
July 1	511,650	888,588	566,692	318,742	209,294	210,880	313,789
August 5	541,908	911,727	598,911	359,325	263,672	180,577	223,277
September 2	577,189	921,456	637,962	396,092	284,685	141,841	191,670
October 1	619,889	923,601	640,612	416,011	308,559	91,278	308,805
November 4	645,608	945,700	675,137	433,694	329,724	121,191	396,485
December 2	700,574	956,102	700,844	443,740	344,596	116,003	263,269
No. impressions	256,002	90,515	174,783	146,607	193,863	861,770	1,697,295

them, and the total time is posted daily from their tags to a similar tag, as shown by Form 9. It is not necessary to have separate tags for this purpose, as the time tags used by the pressmen will serve both Forms 8 and 9. At the end of each week the totals of Form 9 are posted to the summary book (Table A).

DAILY REGISTER OF COUNTING MACHINES.

Form 10 shows the daily register of counting machines on cylinder presses. Each cylinder press should be provided with a counting machine, which will show the commencing and closing numbers and total number of impressions printed on each press daily. The total number of impressions printed on each press daily, as shown by pressmens' and feeders' time tags, should correspond with the total number of impressions printed on each press as shown by the register of counting machines. The counting machines should not be turned backward, and the feeder should write the beginning and ending numbers for each run on the back of his time tag. The tag showing the register of counting machines is handed to the office by the foreman of pressroom daily, with the time tags in his department. The job presses, having no counting machines, the impressions printed are taken from the stock tags and the totals entered on the register tag and carried forward daily. At the close of business each month the numbers shown by the counting machines are posted to the summary book (Table B), showing the beginning and ending numbers by months and the total number of impressions printed on cylinders. The total number of impressions printed on job presses are also entered.

FOREMAN'S DAILY PRESS RECORD.

Form 11 shows form of foreman's daily press record. Every form which goes to the pressroom is accompanied by a form tag (Form 12) on which is written the job number, number of press, stock and inks to be used. The person receiving the form takes it to the press directed, removes the form tag and procures the stock from the stockman, which is in readiness. The pressman then executes the work according to the lower half of the job tag, which accompanies the stock, and under the supervision of the foreman of the composing-room. The cylinder presses are numbered from one upward, and the job presses in the same manner. The foreman of the composing-room has entire charge of all work which comes to his department, and he directs on which press the work shall go, knowing what follows, and

TABLE C.

MONTHLY SUMMARY OF PRESS RECORDS—CYLINDERS.

Month Ending	1	2	3	4	5	Total Impressions	Forms Run
June 3	5,000 5,000 10,000 5,000 5,000	7,000 7,000 7,000 12,000		7,000	21,000	231,092	224
July 1	5,000 9,000 5,000 5,000			5,000	13,500 21,000	210,880	200
August 5	5,000		7,000	6,000	10,000 5,000 5,000	180,177	135
September 2	6,000 5,000	9,000	5,000	5,000 6,000	10,000	142,241	100

The summary for job presses is kept in the same manner.

can inform the foreman of the presses in advance what work may be expected, the grade of ink and other particulars. When a form tag is written an entry is made on the foreman's press record, showing what press the form is intended for by writing under the proper press number the number of impressions, and opposite that the job number and name of customer. The pressman sends to the foreman the first press-proof for position and examination, before making ready. The "time on" is then entered by the foreman on his press record, the proof is examined, and if there are no changes it is O. K.'d for make-ready. When this has been done a perfect sheet is sent to the foreman, who gives his final O. K. in writing thereon, and the presswork proceeds, the foreman retaining a perfect printed sheet for filing in the office, which accompanies the job tag and copy to that department, and which are filed as described in a former part of this book. If the work being printed is a book job, the printed signatures are sent by the foreman to the office daily to be filed, and the price entered in the last part of the job book as described, or in a book provided for that purpose.

When the form is returned to the composing-room, on completion of the presswork, the "time off" is entered by the foreman. He knows at all times what is being done in the pressroom and can anticipate future work and keep the presses moving. At the close of work each day the unfinished work is copied to sheets for the next day. These press records are intended only for the convenience of the foreman, but at the close of work each day they are handed to the office and serve to show what is being done, and also furnish important *data* for the summary book, as shown by Table C. There may be opposition in inaugurating this system of having the foreman of the composing-room direct the work on the presses, but after a fair trial it will be found to be of considerable assistance to pressmen, saving wash-ups and doing much to facilitate work.

MEASURING DUPES.

All dupes are measured, whether the matter is set on time or by piece-work.

The dupes are taken in the ordinary way, and are not cut and pasted. Each job is kept separate, and the number of the galley, job number and date written on the head of each dupe. Each job is measured separately, and the compositor is credited in the time book with the number of ems set. Each job number has a column in the time book, showing job number, number of galleys measured, width of measures, number of ems of each size type,

TABLE D.

STATEMENT OF WAGES AND EXPENSES.

WAGES:			
Time in Composing-room		$7,584 70	
Piece-work		3,805 44	
Cylinder presses		1,644 25	
Job presses		1,358 90	$14,393 29
NON-PRODUCTIVE LABOR		$5,650 05	
GENERAL EXPENSE		$4,115 04	$ 9,765 09
CHARGE:			
Job department	40 per cent.	$3,906 03	
Piece-work	10 " "	976 51	
Cylinder presses	20 " "	1,953 02	
Job presses	20 " "	1,953 02	
Merchandise	10 " "	976 51	$ 9,765 09
DEPRECIATION OF PLANT		$2,000 00	
INTEREST ON CAPITAL AT 6 PER CENT		$2,000 00	$ 4,000 00
CHARGE:			
Job department	30 per cent.	$1,200 00	
Piece-work	20 " "	800 00	
Cylinder presses	40 " "	1,600 00	
Job presses	10 " "	400 00	$ 4,000 00

TABLE E.

COST OF TIME IN COMPOSING-ROOM.

Wages paid	$ 7,584 70	
Non-productive labor and expense	3,906 03	
Depreciation of plant and interest	1,200 00	$12,690 73
Total hours paid for	20,477	
Total hours worked	18,728	
Hours lost by superintendence	1,749	
Cost per hour worked, including distribution, 68 cents.		
Corrections, proof-reading and make-up on piece-work, 3,471 hours at 68 cents	$ 2,360 28	
Corrections, alterations, proof-reading and make-up on timework, 1,919 hours at 68 cents	$ 1,304 92	
Time composition, 7,962 hours at $1.13⅓ (about)	$ 9,025 53	$12,690 73
Time distribution (which composition must pay for) 5,376 hours.		

total number of ems set on each job, and total number ems set for the week. The total number of ems in each job is posted to the proper number in the job book, showing the number of ems of each size of type used in the work. The total number ems for the week, as shown by the time book, and the amount paid for same, are posted weekly to the summary book (Table A).

For measuring dupes we use a pica reglet, about 15 inches in length, having pasted thereon a column of figures of the type desired. The takes are measured from the dupes in regular order, and each job measured separately. In this way dupes may be measured every day if desired.

THE TIME BOOK.

Form 13 shows the form of time book in which time is entered daily from the workmens' time tags, and in which is also entered all piece-work and other employes' time. The names of employes should be written under department heads, so that the cost of labor in each department may be kept separate. A receipt is taken from each employe when paid. The receipts are numbered and filed in regular order, the receipt number being placed opposite the name and amount paid in the time book. The total amount paid for labor is charged to labor account in the journal, and cash account is credited with the amount paid. The distribution, or the amount paid in each department, is shown in the summary book (Table A).

THE SUMMARY BOOK.

Tables A, B, C, D, E, F, G and H, shown herein, are compiled from the summary book, and enable us to arrive at the cost of printing. Without the time tags and system referred to, there would be no actual basis on which to determine the cost of time and work in each department of a printing office. We will take up the tables in their order and explain how the figures in each have been arrived at.

Table A is made up weekly from the summary of workmens' time tags and from the time book. Only a few minutes are required daily to carry the total time to tags shown by Forms 6 and 9. At the end of the week the time of handling piece-work is deducted from the total time worked in the composing-room, and the time is then posted, under the proper heading, to the summary book; the time book is then referred to, and we take therefrom the total number of hours paid for in the composing-room,

FORM 15 – JOURNAL AND CASH BOOK.

JOURNAL AND CASH BOOK

F. W. BALTES AND COMPANY.

	April, 1893	Cash Dr.	Cash Cr.	Job Ledger Dr.	Job Ledger Cr.	Ledger Folio	General Ledger Dr.	General Ledger Cr.	Printing Dr.	Printing Cr.	Merchandise Dr.	Merchandise Cr.	Expense Dr.	Expense Cr.	Labor Dr.	Labor Cr.	Cylinder Expense Dr.	Cylinder Expense Cr.	Jobber Expense Dr.	Jobber Expense Cr.	Fixtures and Machinery Dr.	Fixtures and Machinery Cr.
7	*Forward*	$1726 44	4737	4829 78	1360		39018 75		46914 59		17279 85		40364		23714 97		507		3055 55		33683 53	8745
	Palmer & Key, Type Bill, March 30		6090																		6539	449
	Kelly, Dunne & Co., Oil, March 22		215														115		1			
	E. J. Shattuck & Co., Rollers, March 5		47														30		17			
	Rent, April (J. W. & V. Cook)		150								35		115									
	Power, March (Union Power Co.)		60										10				30		20			
	Blake, McFall & Co., Paper, March					241		338			338											
	M. & D. Book Mfg. Co., Binding, March					242		170			170											
	Day Book, Pages 142-3	110		370	110					370												
8	*Labor, Week Past*		430												430							
	* *Depreciation of Plant*					244		2000														
	* *Undivided Surplus*					246		345 43	47284 59			15722 85		41596 4		24144 97		568 15		34355		
	Forward	$1836 44	79742	5199 78	1236 0		41872 18				2100										33748 92	9194

* Shows closing at end of year.

TABLE F.

COST OF PIECE-WORK.

Total ems set—8,456,533 at 45 cents			$3,805 44
Corrections	145 hours.		
Proof-reading	1,933 "		
Make-up	1,393 "		
Total	3,471 "	at 68 cents.	$2,360 28
Non-productive labor and expense			976 51
Depreciation and interest			800 00 $7,942 23

Net cost per 1,000 ems, 96½ cents.

TABLE G.

COST OF WORK ON CYLINDER PRESSES.

Wages paid		$1,644 25
Non productive labor and expense		1,953 02
Depreciation of plant and interest		1,600 00
Inks, rollers, power, etc.		606 65 $5,803 92

Number hours paid for, 5,110.

Number hours worked, 3,967.

*Cost per hour worked, $1.46.

Number impressions, 1,744,679.

Cost per 1,000 impressions, $3.27.

TABLE H.

COST OF WORK ON JOB PRESSES.

Wages paid		$1,358 90
Non-productive labor and expense		1,953 02
Depreciation of plant and interest		400 00
Inks, rollers, power, etc.		340 90 $4,052 82

Number hours paid for, 6,284.

Number of hours worked, 5,365.

*Cost per hour worked, 76 cents.

Number impressions, 3,576,421.

Cost per 1,000 impressions, $1.13.

*In making prices on work done, we use the cost per hour worked, as this time is shown by the workmen's time tags and entered in the job book.

and the amount paid; the number of ems set on time; the number of ems set by piece-work, and the amount paid; the amount paid for work on cylinder presses; the amount paid for work on job presses, and the amount paid for non-productive labor, which includes manager, bookkeeper, stockman, errand boys and others whose wages are really expense. In this table the time and wages of each department are kept separate, and the totals are shown in red ink at the end of each month, (which should be the end of the first week of the following month in all cases, except where the month ends with Saturday.)

The total amount paid, as shown by this table, must balance with labor account in the journal.

Table B shows how the counting machine on each cylinder press stands at the close of business each month, and is posted from the register tag taken daily by the foreman of pressroom. The counting machines are never turned backward, and the number of impressions printed on each cylinder press during the month is shown by subtraction. The total number of impressions printed on cylinder presses may also be shown, and the total number of impressions printed each month on all job presses is shown in this table—having been taken daily from the job pressmen's and feeders' tags and carried along daily on the register tags. The work done on job presses is not kept separate owing to the similarity of the presses.

Table C shows the monthly summary of foreman's press records (Form 11). These sheets show daily the number of forms printed on cylinder presses, the number of forms printed on job presses, and the runs of 5,000 or more on each press. They are filed daily, and at the close of business each month Table C is made up, showing the total number of forms printed on cylinder presses, the total number of forms printed on job presses, and the number of runs of 5,000 or more on each press. The total number of jobs charged during the month is taken from the day book through which the charges are carried from the job book to the ledger. The total number of impressions for the month is taken from Table B.

Table D shows the total wages paid in each department and the expenses of the establishment which, with the total non-productive labor, is divided in just proportion and charged to each department of productive labor. The cost of labor is taken from Table A, and the amount of expense from the journal. The proportion of expense chargeable to each department must be justly divided according to the space occupied and earning capacity of such department.

Table E shows cost of time in composing-room. The time and wages are taken from Table A, and to the cost is added 40 per cent. of expenses and non-productive labor, and 30 per cent. of interest and depreciation of plant account, the result showing the cost per hour of all time, including distribution, and the net cost per hour for composition, corrections, alterations, proof-reading and make-up. (The scale of wages is 35 cents per hour.)

Table F shows the total amount of piece-work and the price paid for same at 45 cents per 1,000 ems. To this is added only 10 per cent. of expenses and non-productive labor, and 20 per cent. of interest and depreciation of plant account. Since we depend mainly for support on our job department, to which we charge 40 per cent. of expenses, thus reducing the cost of piece-work to a minimum, we think that 10 per cent. of general expenses is as small a proportion as could consistently be charged to piece department. The time of alterations on piece matter is charged to the job department, since it should be paid for and bears no part of the cost of handling piece-work. The cost of corrections in Table F is added to piece-work, as errors overlooked in the first reading are sometimes found in revise proofs and cannot be charged to the compositor or to the author. The time of proof-reading and make-up on piece-work is kept separate from time on work set on time, as shown in Table A, and charged to piece-work at 68 cents per hour, which we find to be the cost of all time shown on time tags. Since this work was done by regular time hands employed in the job department, we think it should bear its proportion of expense, which is 40 per cent., the loss in time, if any, being charged to the job department, and only the actual time employed on piece-work being charged in this department. Time taking and handling proofs, proof-reading and revising, should be charged under head of "proof-reading" on time tags, and time of imposing pages and forms, locking-up, unlocking and placing matter on dead galleys should be charged on time tags under head of "make-up."

Table G shows the cost of work done on cylinder presses. The actual time worked, as shown by time tags, the total time paid for, and amount paid, as shown by the time book, are taken from Table A. The number of impressions worked on cylinder presses, as shown by the counting machines, is taken from Table B. To the amount paid for work on cylinder presses is added the cost of rollers, inks, oils, etc., used in this department, 20 per cent. of expenses and non-productive labor and 40 per

cent. of interest and depreciation of plant account. This shows the cost per thousand impressions, the cost per hour worked, and the cost per hour paid. In making charges for work done on cylinder presses the cost per hour worked should be the basis, as this is always shown on time tags and charged to the jobs worked on.

Table H shows the cost of work done on job presses. The total number of impressions, time and cost are taken in the same manner as shown in Table G, except that (the job presses having no counting machines) the number of impressions are taken from the time tags and the total entered monthly in Table B. We add to the cost of time the cost of inks, rollers, oils, etc., used on job presses, 20 per cent. of expenses and non-productive labor, and 10 per cent. of interest and depreciation of plant account, using the cost per hour worked as the basis of our charges for work.

The figures given in the foregoing tables represent the actual cost of work. The proportion of expense, interest, depreciation and non-productive labor chargeable to each department must be determined according to their value and earning capacity, the amount of space occupied, interest, insurance, power, heat, etc. Each department must be operated independently.

THE DAY BOOK.

Form 14 shows form of day book in which all debits and credits are entered for the job ledger. It is a book to carry the charge from the job book to the job ledger when work is completed, without passing the same through the journal. When work is delivered the lower part of the job tag is returned to the counting-room, showing date delivered. The entries in the day book are made from these tags daily, the date, job number and name being copied. The tags are tied in packages by months, properly marked and filed. The job book is referred to for prices, which are inserted in the day book opposite the charges, and the dates, job numbers and prices are posted to the job ledger. Cash credits of accounts in the job ledger are entered in the day book and posted direct the same as the debits. The pages of the day book are footed and journalized. Job ledger is debited and printing credited with all charges made for printing. Cash is debited and job ledger credited with all cash entered in the day book as above.

PAID JOBS.

All work paid for on delivery, or before being charged in the job ledger, should be marked "paid," and date paid, in job book, and marked "paid" on lower part of job

tag. A page or two should be set apart in the day book, in each month's transactions, for paid jobs, showing date, name, number and amount paid, representing cash. At the end of each month paid jobs should be journalized, debiting cash and crediting printing in the journal with the total amount. A separate index should be used for paid jobs, for future reference, showing name and job number.

LEGAL BLANKS.

Sales of legal blanks should be kept in a book provided for that purpose, showing cash sales and credit sales. Credit sales should be posted to the job ledger. At the end of each month the sales book of legal blanks should be journalized, debiting cash with cash sales, debiting job ledger with accounts charged therein, and crediting legal blanks account with total sales. Any other line of merchandise or stock may be treated in the same manner, and cash may be counted from several books.

JOURNAL AND CASH BOOK.

Form 15 shows our form of journal and cash book, combined, in which the total debits and credits should correspond, or balance. The items charged to "job ledger," "general ledger" and "fixtures and machinery" accounts should be posted to books provided for each, and the totals should balance or correspond with the totals shown under their headings in the journal. "Cash" is debited or credited with all cash transactions, and the *contra* entry made on the same line under the proper heading to which it belongs. "Job ledger" is debited and credited with all charges or credits made in that ledger, either through the day book or journal, and the proper account debited or credited, as the case may be, with the same amount.

The "general ledger" should contain such accounts as capital stock, partnership accounts, undivided surplus or profits, bills payable, bills receivable, and accounts payable. The total debits and credits, or balances, should correspond with the "general ledger" account in the journal, through which all entries must be made.

Merchandise is debited with paper stock, binding and ruling, and all items used in the manufacture or production of work, such as can be charged to the work entered in the job book, and which are neither labor or expense. All enteries in the journal should be plain and self-explanatory. If postal cards, envelopes or any special stock is purchased merchandise should be debited and the number of the job

for which said purchase was made should be shown in the entry. If engraving, electrotyping or stereotyping is done for any particular job, the bill or voucher should bear the proper job number, merchandise should be charged with the amount, and the job number shown in the entry. Cartage, freight, boxing or any specific charge against any particular job is chargeable to merchandise. The above items are not chargeable to expense, since they bear no part of general expense of which all work and each department shares its just proportion. If cartage is paid on Job No. 47684 then it should be charged to that particular job, and the customer pays for it either directly or indirectly.

Printing account should be credited with all work passing through the job book, whether charged or paid.

Labor is debited with all payments for salaries, and cash credited with the amount paid. All persons receiving salaries should be on the weekly pay-roll in the time book, and the amount charged to each department will be shown by Table A in the summary book.

Expense on cylinder and job presses should be charged with inks, rollers, oils, rags, power and repairs, and the accounts should be kept separate so that the cost of work in each department may be determined as shown by Tables G and H.

General expense account should be charged with rent, insurance, light, heat, interest, and such other items as cannot be charged to any particular department, and in which all departments share.

Printing, merchandise, labor, expense on cylinder and job presses and general expense, have no accounts in the general ledger, but are kept only in the journal and balanced with loss or gain, or undivided profits or surplus, at the end of each year as shown in Form 15.

For the sake of convenience we have only merchandise, expense, labor, and the account of inks, rollers, etc., as our actual outlay against printing account, our entire income. The debit accounts may be sub-divided if desired. Insurance, interest, and other items are sometimes kept under separate accounts, but that will not affect the cost of printing. We use merchandise account for all purchases of paper stock, and other expenses of which the full cost and a small profit are returned by one or more particular jobs. Expense account is the one which needs careful looking after, and each department must share a just and equitable proportion.

Fixtures and machinery is debited with all purchases of material or plant of a permanent or non-perishable character and which can be shown by inventory as

FORM 16 – JOB LEDGER

JOB LEDGER

F. W. BALTES AND COMPANY.

1893	Dr.	May	Cr.	Dr.	June	Cr.	Dr.	July	Cr.	Dr.	August	Cr.	Dr.	September	Cr.
J. M. Thatcher & Co.	5 45584	1 0	6 2 1 3	4 46230	4		1 Balance	1 6 75							
	7 45640	3		30 46770	1 2 75										
S. H. Morrow	12 45740	3 4 50		1 Balance	3 8	30 3 8									
	15 45742	3 50													
M. H. Saling				30 46722-3	2 4 50	7 2 1 0	2 Balance	1 4 50							
J. M. Hall	12 45731	1 3		1 Balance	1 3	30 1 3									

permanent fixtures and material. This account is credited with all sales, or changes in plant, and its totals must correspond with inventory books Nos. 1 and 2.

At the close of each month's business the profits or losses may be determined as shown by the following statement:

STATEMENT OF LOSS OR GAIN JUNE 30.

Merchandise on hand June 2	$1,864 15	
Merchandise bought since June 2	786 98	
	$2,651 13	
Merchandise on hand June 30	1,857 95	
Merchandise used		$ 793 18
Cylinder inks, etc., on hand June 2	$ 213 15	
Cylinder inks bought since June 2	87 90	
	$ 301 05	
Cylinder inks on hand June 30	222 00	
Cylinder inks used		$ 79 05
Job inks, etc., on hand June 2	$ 57 45	
Job inks bought since June 2	32 38	
	$ 89 83	
Job inks on hand June 30	53 00	
Job inks used		$ 36 83
Expense June 2 to June 30		409 77
Labor June 2 to June 30		1,512 70
		$2,831 53
Printing June 2 to June 30		3,210 70
Gain June 2 to June 30		$ 379 17

INVENTORY BOOKS.

Inventory book No. 1 contains a transcript of all invoices of fixtures and machinery, or plant, in regular order, the items being numbered consecutively. This book must also show all credits for sales or changes. Inventory book No. 2 contains all items shown in book No. 1, posted to appropriate headings, the number of each item serving as an index to book No. 1. Book No. 2 will show the number of pounds of each face of body type and its cost, italics, display type in alphabetical order, wood type arranged in sizes, leads, slugs, rule, quads and spaces, galleys, quoins, stands, cases, imposing stones, presses and machinery, engines, boilers, shafting, pulleys, hangers and belting, and other fixed and movable machinery and printing office furniture and fixtures of a permanent character and value properly belonging to plant. This book will show the proper amount of insurance that should be carried on each line. It is a ledger of plant accounts, and should be debited with all purchases and improvements, and credited with all sales, changes and disposal of plant. The inventory books should balance or correspond with fixtures and machinery account in the journal.

The inventory books of fixtures and machinery should show list prices and net prices, and the corresponding

account in the journal should be debited with list price and credited with amount of discount on each purchase. The inventory books will show at any time the value of plant as per list price and the cash price paid. An allowance should be made each year for wear and tear. What this amount should be is almost impossible to arrive at—say from five to ten per cent. per annum. This amount should be set aside annually for maintenance and depreciation of plant. The plant account should not be credited with loss until the material has been disposed of, when the loss or depreciation should be charged to the account set aside for this purpose, which may be called depreciation of plant account.

THE JOB LEDGER.

Form 16 shows a form of job ledger in which accounts may be kept in a very compact and convenient manner, and from which a trial balance can be taken more accurately and with greater facility than from the ordinary form of ledger. The total debits and credits must correspond with the totals shown in the journal under the heading of job ledger, and errors can be easily located. It is particularly adapted to short accounts. It may be made either with cut leaves, or the accounts carried forward at the close of each five months and kept together. A ledger of this kind will last several years and contains a great many more accounts than the ordinary form. General ledger accounts, such as capital stock, undivided profits, surplus, partnership accounts, bills payable, bills receivable, and accounts payable, may be kept in the same ledger, but should be kept together the same as if in a separate book, and balance with general ledger account in the journal. It will generally be found more satisfactory to keep separate ledgers. A good index should be provided for each ledger.

NOTES.

Follow the system herein outlined and you can price any job when it is finished.

Post the time daily, keep up the summary tables and you will soon learn the cost of printing.

Add from 10 to 15 per cent. to the cost of all stock, and charge the work with extra sheets on stock tag.

In making prices on bookwork always note whether the copy furnished is good or bad, and charge accordingly.

Send bills with all work and have them made out from the job book in advance of delivery where prices are made.

The end of the first week of each month will be found a convenient time to make up a statement of profits or losses for the preceding month, and for footing Tables A, B and C.

A small book about 4½ x 9 inches, ruled for debits and credits on each page, makes a convenient loss and gain book to which all bad or very doubtful accounts should be transferred.

If you sublet a part of your premises or power, debit and credit merchandise with the amount paid and received. It becomes a commodity which you buy and sell and should not be charged to expense.

Put dates on all jobs printed, thus: "594" signifying May, 1894, when it is possible to do so, using small figures. It will be found very useful in referring to the work when it is ordered duplicated.

A good way to figure price of piece-work is by division and subtraction, thus—8,746 ems at 45 cents:

2) 8,746

4,373

4373—(10 per cent. off.)

$3.9357—(Result.)

If 55 cents per 1,000 ems, add the 10 per cent.

In estimating on work proceed the same as you would in writing up an order, and write all items and their cost in a book kept for that purpose.

In reading proof let the copy-holder read the printed proof, and the proof-reader hold copy. He can discover errors more readily and the copy-holder can not go to sleep. The proof-reader can read it afterwards for typographical errors and style.

Slips of paper about 4½ x 9 inches, properly ruled for a tickler, showing work received in regular order by dates and number, copied from job book, and checked off twice a day, showing delivery, will be found very useful in tracing work and insure prompt delivery.

Samples of card and paper scraps on hand should be made up each month in pieces about 3 x 8 inches, fastened together with wire staples, each piece marked, showing the size and number of pieces on hand. They will save much time and prevent waste and accumulation.

Send out all proofs on coated book paper. They can be printed on a good proof-press with rubber blanket stretched tight around cylinder. Use good book ink and have slab and brayer washed clean daily. Keep proof paper cut in convenient sizes and have a place for it.

If you do not know how to impose any odd book form, fold the sheet, and number the pages 2, 1, 4, 3, 6, 5, 8, 7, 10, 9 and so on, then open the sheet, and it will represent the pages as they lay on the stone.

Write job number on all samples, bills and vouchers for any particular job, opposite all items in your paper book for stock purchased for any particular job, on your bookbinder's bill and on all proofs and anything else having a job number.

In estimating on piece-work the cost of make-up should be carefully considered. A page of pica 24 x 42 ems contains 1,008 ems. A page of nonpareil the same size contains 4,032 ems. If nonpareil is sold for 80 cents per 1,000 ems, including make-up, then 95 cents to $1.00 should be charged for pica, and other sizes in proportion.

Sheets about 4½ x 9 inches, properly ruled, make a convenient record of monthly statements for collection, made up in routes, the total amount corresponding with the ledger. Monthly statements of a corresponding size will be found very convenient, and collections made by routes, only such statements taken out as are being used. This form of collection list will serve as a handy reference during the month.

Note the quantity of ink used on large jobs and enter it in the job book as part of the cost of that job.

At the end of each month an inventory should be taken, showing amount of paper stock, cylinder and job inks on hand, and the amount of unfinished work. This is necessary to form an estimate of profits or losses, and useful for referring to and using up stock and inks on hand and ordering the same.

Keep a separate job book for office work, and credit printing and debit expense with work done for office use. Debit legal blanks account and credit printing with legal blanks printed for sale. If you keep any other printed stock, treat it in the same way. Have a place for each kind of work in a separate job book, and have an index in front.

If a customer asks you to duplicate his last order, refer to his account and find the work desired; then go to your files by dates. If the work done does not appear in the ledger, then refer to the index of paid jobs. All work charged can be found by referring to the job ledger through the index for that book, and all paid jobs by reference to the index of paid jobs, which shows name and job number.

In taking receipts for cuts it is a good idea to refer to the job in which the cuts were used and enter in remarks column date and receipt book number.

A good way to figure paper stock is by reducing the number of sheets required to pounds and multiply by the price per pound, thus: To find the cost of 190 sheets 24-lb. folio, at 19 cents per pound:

160 sheets = 8 lbs.
20 " = 1 "
10 " = .05 "

95
855 — (Multiplied by 9.)

$1.80.5

Or, to find the number of pounds of paper in 190 sheets: If 24 lbs. to ream of 480 sheets, divided by 20; if 20 lbs., divide by 24; if 16 lbs., divide by 30. To find the cost of 190 sheets 24-lb. folio, at 19 cents per pound: $190 \div 20 = 9.5 \times 19 = \$1.80$.

To determine corresponding weights of paper in different sizes, find the number of square inches in the sheet and divide by weight per ream, thus: $17 \times 22 = 374 \div 24 = 15\frac{7}{12}$; $17 \times 28 = 476 \div 15\frac{7}{12} = 30\frac{1}{2}$. The result shows that double cap, $30\frac{1}{2}$ lbs. to ream, is equal to 24-lb. folio.

Japan is an excellent dryer for job inks. Kerosene is a good reducer for poster red; linseed oil for poster blue, and for finer inks a good reducer can be purchased from ink dealers.

Use news ink for newspaper; cheap book ink for cheap book paper; good book ink for good book paper, and job ink for writing and hard papers. Study up on inks if you want to improve your work.

The figure showing month (9 for September) can be placed on many jobs where the month and year, or an imprint is not admissible, and serves as an index in referring to work when ordered duplicated.

File samples of work (except books, pamphlets, posters and other bulky jobs) in an indexed filing case each day, and when full, or at end of each month, transfer each alphabetical letter to separate index cases. By this method the samples will be in separate cases, alphabetically, for a year or more. One case should be used for each letter of the alphabet, and the index letter should represent the letter following the initial of the surname of the customer. Separate cases may be used for large customers with special index arranged to suit. We have this system in practical operation and recommend it for medium sized and large offices.

SAMPLES AND PRICES.

On the following pages we reproduce a few specimens of book and commercial printing, and a price list showing the several items of cost and the approximate value of each job. The samples are numbered consecutively and reference is made to the price list with corresponding numbers on the succeeding pages.

The specimens shown are taken from our files and are reproduced in every detail. The time and prices are taken from our books. We do not here propose to publish specimens and prices intended to be used for reference, but reproduce only a few samples of every-day work to show the actual results of our system, and have endeavored to make it so plain that a printer of moderate experience can estimate on any class of work generally called for in a printing office.

While estimating the cost of composition at $\$1.13\frac{1}{3}$ per hour, including distribution, we fully agree that this figure cannot be charged on large work, owing to severe competition and a varied difference of opinion of printers in regard to the cost of time. We will, therefore, allow that small work and general commercial printing will bring about $1.50 per hour for composition, and catalogue and other large work from 80 cents to $1.00 per hour. We also admit that the cost of composition may be reduced to say $1.00 per hour under favorable circumstances, but our figures are taken from actual records kept during the present depressed condition of affairs and represent nearly the cost in a majority of offices on this coast where long runs do not prevail. It must also be understood that the figures given are for full journeymen of the best class to be secured, and include salary of manager, non-productive labor, expenses, depreciation and interest. We think that printers, generally, will concede that while our rate per hour may appear higher than average estimates, the time given on the work shown will be found much less than would be the time of inferior workmen, while the work is of a class that will give general satisfaction. We believe there is economy in good labor, not only in establishing for the office a reputation for first-class work, but in taking care of material and guarding against destruction and disorder which is largely the cause of depreciation.

We give the figures herein as the result of a system we believe to be simple and comprehensive, and trust our figures may only be disproven by a better or equally good system practically demonstrated.

IF NOT CALLED FOR IN TEN DAYS
RETURN TO

The Cricket . .

187 THIRD STREET

PORTLAND
OR.

NO. 1

The Gutta Percha & Rubber Mfg. Co.

91-93 Front Street

Portland, Oregon

NO. 2

H. M. BARKER & CO.

Portland, Oregon, ... *189*

NO. 4

OFFICE

Spencer-Clarke Company,

Manufacturers' Agents.

Portland, Oregon, ... *1894.*

To the Trade:

We offer New Calcutta Grain Sacks, in lots to suit,

@ ....., *net cash, f. o. b. Portland. Immediate shipment.*

The above price good as long as our stock lasts.

Yours truly,

SPENCER-CLARKE COMPANY.

NO. 3

LEWIS RUSSELL. DONALD MACLEOD. PERCY H. BLYTH.

RUSSELL, MACLEOD & BLYTH,

REAL ESTATE, INSURANCE AND FINANCIAL BROKERS,

NOTARIES PUBLIC.

AGENTS FOR
The United States Investment Corporation, Limited,
OF EDINBURGH, SCOTLAND.
The Scottish-American Investment Co., Limited,
OF EDINBURGH, SCOTLAND.
The Scottish Provident Institution,
OF EDINBURGH, SCOTLAND.

82½ THIRD STREET,
S. E. COR. OAK.
TELEPHONE NO. 13.
P. O. BOX NO. 865.
PORTLAND, OREGON.

NO. 5

A. D. MILLER, SECRETARY.

POPE, ANDERSON & CO.

INCORPORATED.
SUCCESSORS TO GEO. POPE & CO.

HOP AND WOOL MERCHANTS,

14 NEW MARKET BLOCK,

LONDON, ENGLAND. PORTLAND, OREGON.

NO. 6

FRANK RICHET. JAMES ROBERTS.
THOS. E. RICHET. ALEXANDER H. KERR.

RICHET, ROBERTS & KERR,

WHOLESALE GROCERS,

COMMISSION MERCHANTS
AND JOBBERS OF
FRUIT AND PRODUCE.

CONSIGNMENTS SOLICITED
.. OF ..
Fresh and Dried Fruits,
Grain,
Poultry, Eggs,
Produce,
Etc.

Dried Fruits
.. A
.. Specialty

112 AND 114 FRONT STREET,
PORTLAND, OREGON.

NO. 8

CHAS. T. BATTELLE,

MERCHANDISE BROKER,

OFFICES:
BANK OF BRITISH COLUMBIA BUILDING. PORTLAND, OREGON.

NO. 7

ALEX. BERNSTEIN,

ATTORNEY AND COUNSELLOR AT LAW,

Corner Fourth and Washington Streets,

PORTLAND, OREGON.

Washington Block,
Rooms 28, 29 and 30.

NO. 9

PERFECT INSTRUCTION IN THE GERMAN LANGUAGE
BY A VERY EASY AND COMPREHENSIVE METHOD, GIVEN BY . . .

PROF. J. FOLKMAN,
A MOST EFFICIENT AND PRACTICAL TEACHER OF 20 YEARS' EXPERIENCE.

ADDRESS, 344 FRONT STREET,

TO ACCOMMODATE THE PUPILS, LESSONS WILL BE GIVEN AT ANY TIME AT THEIR RESIDENCE.
TERMS EASY AND SUCCESS POSITIVE.

PORTLAND, OREGON.

NO. 11

W. A. Fraser

SPECIAL AGENT
WESTERN ASSURANCE CO. OF TORONTO.
AMERICAN FIRE INSURANCE CO. OF NEW YORK.
BRITISH AMERICA ASSURANCE CO. OF TORONTO.

82 THIRD STREET,
COLUMBIAN BLOCK

PORTLAND,

OREGON.

NO. 10

Mr. Eugene Holcomb.

NO. 12

Managers of the Woman's Exchange.

MRS. HENRY E. JONES
MRS. J. MYRICK
MRS. CHAS. E. LADD
MRS. ELIJAH CORBETT
MISS MAY FAILING
MRS. R. B. WILSON
MRS. SCHERMERHORN
MRS. CLEVELAND ROCKWELL
MRS. A. MEYER
MRS. ADOLPH WOLFE

Floor Committee

CAPT. T. W. SYMONS
GEO. F. HOLMAN
ARTHUR M. MINOTT
FRED M. GILMORE
LOUIS GOLDSMITH
PERCY BLYTHE
JULIUS MEIER
LEONARD C. JONES
P. E. EASTWICK, JR.
W. LIPMAN
ROBERT MORROW
B. B. BEEKMAN
GEO. T. MEYERS, JR.
DR. A. E. MACKAY

NO. 13

Annual Ball

GIVEN BY THE

WOMAN'S EXCHANGE

.. AT ..

Hotel Portland

Wednesday, April eighteen
EIGHTEEN . NINETY FOUR

ORDER OF DANCES . . .

1. WALTZ
2. DEUX TEMPS
3. LANCERS
4. WALTZ
5. DEUX TEMPS
6. LANCERS
7. WALTZ
8. POLKA
9. WALTZ

ORDER OF DANCES . . .

10. DEUX TEMPS
11. POLKA
12. LANCERS
13. WALTZ
14. DEUX TEMPS
15. LANCERS
16. WALTZ
17. POLKA
18. DEUX TEMPS

NO. 13

E. J. DEHART, PRESIDENT

PHIL LOWENGART, VICE PRESIDENT — R. L. DURHAM, TREASURER

F. K. ARNOLD, SECRETARY

RECEPTION AND ENTERTAINMENT COMMITTEE.

CHAS. F. BEEBE, CHAIRMAN

W. L. BOISE — SOL OPPENHEIMER

J. McCRAKEN — W. H. HURLBURT

NO. 14

The Commercial Club,

Portland, Oregon.

Second Social Reunion

April 28, 1894.

MENU

Olives Celery

Pickles

Bouillon in Cups

Chinook Salmon, Remoulade

Ham Beef Lamb

Tongue Corned Beef

Assorted Sandwiches

Chicken Salad, Mayonnaise

Crackers and Cheese

Punch

Coffee

Pipes and Tobacco

NO. 14

PROGRAMME

President's Address	*E. J. DeHart*
Song	*Multorpor Quartette*
"A Night at the Opera"	*H. L. Brown*
Song	*E. DeKay Townsend*
Address—"State of Oregon"	*Hon. J. B. Cleland*
Song	*E. C. Masten*
Recitation	*L. D. Deane*
Song	*Multorpor Quartette*
Address—"The Financial Situation"	*D. D. Oliphant*
Character Song	*Duncan Taylor*
Improvisation—"Fire Eating"	*Frank Wright*
Song	*Multorpor Quartette*

AULD LANG SYNE.

MRS. EMMA J. WAKEMAN, SUPERINTENDENT.

Medical Staff:

CURTIS C. STRONG, M. D.
WM. H. SAYLOR, M. D.
HOLT C. WILSON, M. D.
ANDREW J. GIESY, M. D.
GEO. F. WILSON, M. D.
ANDREW J. GIESY, JR., M. D.
A. E. JOSEPHI, M. D.
FRANK B. EATON, M. D.

GOOD SAMARITAN HOSPITAL,

Cor. Lovejoy and Twenty-third Sts.

Portland, Oregon, ... 189...

NO. 15

OFFICE OF

DR. CLARK SMITH,

PRESIDENT
WASHINGTON COUNTY MEDICAL SOCIETY.

Cornelius, Oregon, ... 189...

NO. 16

BANKERS
FIRST NATIONAL BANK
OF PORTLAND

JAMES E. DAVIS & COMPANY

... Real Estate

CHAMBER OF COMMERCE
BUILDING...

RENTING
AND LOANS

Portland, Oregon, ... 189...

NO. 17

.. MEMORANDUM ..

M.....

.....

.....

BISHOP SCOTT ACADEMY.

J. W. HILL, M. D., PRINCIPAL.

A BOARDING AND DAY SCHOOL.

FOUNDED 1870.

PORTLAND, OREGON, ...1894

NO. 18

To.....

.....

Connecticut Fire Insurance Company,

OF HARTFORD.

Office, Cor. Second and Stark Sts.

EDWARD HALL, AGENT.

Portland, Or. .....189.....

NO. 19

W. S. MASON,
E. EHRMAN,
A. H. MALLORY,
} PORTLAND, OR.

M. EHRMAN & CO.,
SAN FRANCISCO.

MASON, EHRMAN & CO.,

TEA IMPORTERS,

WHOLESALE GROCERS AND COMMISSION MERCHANTS,

N. W. COR. SECOND AND PINE STREETS.

NO. 20

PORTLAND, OREGON, ...189.....

Portland General Electric Co.

General Offices:

N. E. Cor. Seventh and Alder Sts.

NO. 21

Portland, Oregon, ...189.....

JAMES E. DAVIS & CO.

STATE, COUNTY AND MUNICIPAL SECURITIES,

247 STARK STREET.

NO. 22

PORTLAND, OREGON, ...189.....

CATLIN, MAXWELL & CATLIN,

ATTORNEYS AT LAW,

Rooms 68 and 69, Worcester Building.

JOHN CATLIN.
F. M. MAXWELL.
ROBERT CATLIN.

NO. 23

Portland, Oregon, ...189.....

AGENCIES:

Portland Distilling and Milling Co.
COLOGNE SPIRITS, ALCOHOL AND HIGH GRADE FLOUR.

Helvetia Milk Co.
HIGHLAND AND ECONOMY BRANDS EVAPORATED CREAM AND MILK.

Bingham Springs Bottling Co.
NATURAL MINERAL WATERS.

NO. 24

J. H. WILCOX,

MANUFACTURERS' AGENT,

178 FRONT STREET.

AGENCIES:

Southern California Fruit Exchanges
ORANGES AND LEMONS.

Consolidated Rice Co.
NEW ORLEANS, LA.

Delgado & Co., Molasses and Rice.
NEW ORLEANS, LA.

California Product Distributing Co.
DRIED FRUITS, ETC.

PORTLAND, OREGON,_____189____

WHOLESALE DEALERS IN

Grain, Flour, Feed,

Poultry, Veal,

.. Butter ..

AND

Country Produce.

NO. 25

W. M. BARNETT & COMPANY,

SUCCESSORS TO G. W. HUNTER & CO.

TELEPHONE 598

. Commission Merchants .

152 AND 154 RUSSELL STREET,
BET. GRAND AND UNION AVENUES

*Portland, Oregon,*_____*189*____

60

A. B. McALPIN
CHAS. Y. LAMB

Portland . Oregon_____189____

M_____

To McAlpin & Lamb Dr.

Views of the Northwest ...and Alaska

The Most Natural and Artistic Photographs

NORTHWEST CORNER THIRD AND MORRISON STREETS

NO. 26

TERMS CASH.
... Payable in U. S. Gold Coin.

*Portland, Oregon,*_____*189*____

*M*_____

BOUGHT OF

KARL VELTEN,

MERCHANT TAILOR.

Suits ... MADE IN THE **Latest Styles** AND **Guaranteed to Fit**

289 ALDER STREET
BETWEEN FOURTH AND FIFTH

NO. 27

9

SEATTLE, WASH., OFFICE:
FOOT OF SENECA STREET.

Portland, Oregon, ... 189....

Sold to .....

SEATTLE FISH COMPANY,

(AINSWORTH & DUNN)

TELEPHONE 581

All bills subject to demand draft 1st and 15th of each month.

CORNER FIFTH AND BURNSIDE STREETS.

NO. 28

Portland, Oregon ..... 189...

M .....

To F. W. Baltes & Company, Dr.

Printers, Engravers, Binders,

228 Oak Street and 82-84 Second Street

Publishers.

Telephone No. 165

NO. 29

STATEMENT.

Portland, Oregon, ... 189....

.....

SNELL, HEITSHU & WOODARD CO.

WHOLESALE DRUGGISTS.

Sixth Street, from Ankeny to Burnside.

TERMS .....

NO. 30

STATEMENT.

FOLIO .....

PORTLAND, OREGON, ... 189...

.....

IN ACCOUNT WITH

WOLFF & ZWICKER IRON WORKS

WATER ST. AND HAWTHORNE AVE.

TERMS .....

NO. 31

..STATEMENT..

Portland, Oregon, ... 189...

M .....

To Oregon Casket Company, Dr.

109 and 111 Fourth Street North

In Remitting send Bank Draft on Portland, Express Money Order or Post Office Order
All Remittances must be Fully Prepaid

NO. 32

No. 465 Portland, Oregon, 189

Received of

Dollars,

MAXWELL & JOHNSON,

$ Per

NO. 33

F. W. BALTES AND COMPANY,

Printers . .
... Publishers

228 OAK STREET
82-84 SECOND STREET

Portland, Oregon, 189

Dear Sir: We acknowledge receipt of your esteemed favor of enclosing

Hoping to be favored with your future orders, we remain,

Yours truly,

F. W. BALTES AND COMPANY,

Per

NO. 34

Established 1855. Incorporated 1884.

W. S. WILLIAMS,

44 Wall St., NEW YORK.

Portland, Oregon, December 10, 1893.

Dear Sir:

We take this means of notifying you that from this date all orders and correspondence, such as you have heretofore been sending to us at New York, should be forwarded to our Portland office, where same will receive our careful and prompt attention.

Our Portland office also will handle all orders and communications regarding News Print Paper, to which office we request you to please address such correspondence.

We hope by this means to give you the quickest service possible.

Remittances are made to New York as heretofore.

Yours truly,

W. S. WILLIAMS.

ADDRESS:

337 MORRISON STREET,
PORTLAND, OR.

NO. 35 — LETTER CIRCULAR (REDUCED SIZE)

.. BILL OF FARE ..

.. The Washington Cafe

Cafe & Lunch House

BURKE & WILLIAMS,
PROPRIETORS

Corner Washington and Third Streets

ELEGANT PRIVATE ROOMS .. Separate Entrance

... Please report any inattention or overcharge on the part of the waiter at the counter ...

NO. 36

THE "K. & J." PRESSED BOWL WHEEL SCRAPER.

The best, strongest and easiest working wheel scraper ever put on the market. The bowl is stamped from one solid plate of steel without joint, seam or rivet, and bottoms are oil tempered. With the automatic end gate attachment they will carry the entire load over the roughest roads, or down hill, without loss.

No. 2 scraper, capacity	13	cubic feet,	weight	610	lbs	$75 00
No. 3 " "	17	" "		705	"	80 00
With automatic front end gate,		"		50	"add	5 00

THE "COLUMBUS" SOLID STEEL SCRAPER.

This scraper is made of a single sheet of steel, pressed into the best and most practical shape for working. It is not injured by exposure to the weather, and there is nothing about it to get out of repair. The new style handles will commend themselves to every one, as they can, if broken, be easily replaced anywhere.

Bails of steel, and of improved pattern, with strong and perfect working swivels. The best bails ever put on scrapers.

THE "FLYING DUTCHMAN" WHEEL WALKING GANG PLOW, WITH LAND GAUGE.

F. D., JR., RIDING SULKY PLOW, 14 or 16-inch, weight 495 lbs	$70 00
F. D. WHEEL WALKING SULKY PLOW, 18-inch, weight 340 lbs	50 00
F. D. WHEEL WALKING GANG PLOW, 12-inch, weight 450 lbs	78 00
F. D. WHEEL WALKING GANG PLOW, 14-inch, weight 470 lbs	82 00
Riding Attachment for Sulky or Gang, weight 80 lbs	12 00
12-inch Breaker Bottoms, no beams, per pair, weight 100 lbs	30 00
14-inch Breaker Bottoms, no beams, per pair, weight 110 lbs	32 00

Above prices include Rolling Cutters, Hitches and extra Shares.

NO. 37 (Job No. 36744; see Job Book.)

Rep. JONES, of Maryland, from the same committee, made the following report, which was laid on the table under the rule:

To the Sovereign Grand Lodge of the Independent Order of Odd Fellows:

Your Committee on Finance, to whom was referred the preamble and resolutions of Rep. HUBBS, of New Mexico, asking the appointment of a competent and suitable person to prepare a complete Digest of all the laws in force in this Order, and report the same to the next session of the Grand Lodge, for approval, and appropriating $800 therefor, beg leave to report that they have given the matter due consideration, and deem it inexpedient, at this time, to recommend the same, there being a large supply of Digests of 1889 on hand.

Respectfully submitted,

JNO. M. JONES,	FRANKLIN ELLIS,	R. G. ELLIOTT,
F. B. BRYANT,	F. A. STIER,	JAMES B. BLANKS,
M. RICHARDS MUCKLE,	JAMES P. WOOLSEY,	BENJ. BREMNER.

Rep. ELLIS, of Ohio, from the same committee, made the following report, which was laid on the table under the rule:

To the Sovereign Grand Lodge of the Independent Order of Odd Fellows:

Your Committee on Finance, to whom was referred the resolution of Rep. PINKERTON, asking that Installation Books for Subordinate Lodges be printed separately, do report the following, to wit:

Resolved, That the Committee on Printing Supplies be, and are hereby ordered, to have four hundred (400) of the Installation and Institution Books, now on hand, separated and bound separately in flexible cloth covers and sold to Grand Bodies at fifty (50) cents per copy, and to Subordinate Lodges working under the immediate Jurisdiction of the Sovereign Grand Lodge, I. O. O. F., at seventy-five (75) cents per copy.

Respectfully submitted,

FRANKLIN ELLIS,	BENJ. BREMNER,	JAMES B. BLANKS,
M. RICHARDS MUCKLE,	J. P. WOOLSEY,	R. G. ELLIOTT,
JNO. M. JONES,	F. B. BRYANT,	F. A. STIER.

Rep. SHIPLEY, of Missouri, from the Committee on the State of the Order, made the following minority report, which was laid on the table under the rule:

To the Sovereign Grand Lodge of the Independent Order of Odd Fellows:

The undersigned, minority of the Committee on the State of the Order, having carefully considered the resolution offered by Rep. SHIPLEY, of Missouri, asking that State Jurisdictions be permitted to renew, retake or verify immediately a ballot for membership, where black balls appear — in

NO. 38

day and our own city, who fought back the diseases of the world from the trench of their own graves. Keep their names in everlasting remembrance."

FUNERAL.—Throngs of the rich and poor crowded his house on these last days to show their respect and love for him. One lady wrote: "How I wished and tried to give him relief who had twice raised me up from death." Quiet services were conducted at his home, No. 97 Henry Street, on the 29th, and again at the home of his wife's mother, in Newbury, Vermont, on the 31st, led by Rev. S. L. Bates, pastor of the Congregational Church, (by whom he was married) after which mourning relatives and friends tenderly laid him down to sleep beside his little boy, there to rest until the Resurrection morn.

CHAPTER X.

MISSIONARY PAPERS BY DR. ATKINSON.

Home Missionary Reminiscences — H. H. Bancroft's Histories *versus* Early Missionary Labors in Oregon.

HOME MISSIONARY REMINISCENCES, BY REV. G. H. ATKINSON, ON HIS FORTIETH ANNIVERSARY OF THE WORK ON THE NORTH PACIFIC COAST — COMING OVER THE COLUMBIA BAR.

LITTLE was known of Oregon in 1846, except that its boundary was settled by treaty with Great Britain early in that year, yielding it to the United States of America from the Pacific to the crest of the Rocky Mountains, and from latitude 42° to 49°, except the southern part of Vancouver's Island, and making its line in mid-channel of the Georgian Gulf and Straits De Fuca to the ocean.

The question of a safe crossing of the Columbia bar was up when we left Boston. We had been commissioned to Kaffir Land, one thousand miles from the Cape of Good Hope, on the southeast coast of Africa. We were asked whether we would prefer the route *via*

Fourth Form.

CLASSICAL.	SCIENTIFIC OR ENGLISH.
FIRST QUARTER.	
Latin—Cicero, Catiline I. Compositions. Roman History. Sallust or Cornelius Nepos.	*Mathematics*—Algebra.
Greek—Greek Reader. Composition.	*English*—Reading: Compositions. English Literature.
English—English Literature, Readings: Compositions.	*Science*—Physics.
Mathematics—Algebra.	*Latin*—Cæsar, Gallic War, Book II completed. Compositions.
	Modern Languages—French or German.
Elocution.	Elocution.

COMMERCIAL DEPARTMENT.

The commercial department has been reorganized and put in charge of a trained specialist, a graduate of one of the leading commercial schools of the country, and an experienced teacher. The unusual attention which the press in general has given to the subject of advanced commercial education, during the past few years, shows that there is a growing demand for change in the present methods of fitting young men for business. We have, therefore, arranged, as will be seen in our course of studies, a commercial course, which, it is believed, will fit a boy for a business life.

Before pupils are admitted to this course, they are first thoroughly grounded in the English studies, and are required to pass a third form examination in them. Ignorance of the usage of the English language makes a man unfavorably conspicuous, even in ordinary business correspondence.

In this course cadets receive all the advantages of social training and of military discipline, explained elsewhere, and

No.	SAMPLE.	COST OF STOCK PER 1000 AND 10 %	TIME COMPOSITION AT $1.50	TIME PRESSWORK AT 75 CTS.	NET PRICE. 1000	3000	5000
1	ENVELOPE — No. 6, XXX White, Rag, No. 1	$ 1.25	20	1:00	$ 2.50	$ 6.50	$10.50
2	" No. 6, XXX White, Wood, No. 1	95	20	1:00	2.20	5.60	9.00
3	POSTAL CARD — 3½x5½ inches (stock net)	10.00	30	1:00	11.50	33.00	54.50
4	" " 3½x5½ " "	10.00	15	1:00	11.15	32.65	54.15
5	BUSINESS CARD — 2⅜x4⅜ "	60	45	1:00	2.50	5.20	7.90
6	" " 2⅜x3⅞ "	50	30	1:00	2.00	4.50	7.00
7	" " 2¼x4¼ "	50	15	1:00	1.65	4.15	6.65
8	" " 3 x5 "	1.00	1:00	1:15	3.45	6.95	10.45
9	" " 2 x3½ "	50	30	1:00	2.00	4.50	7.00
10	" " 2⅛x3½ "	50	30	1:00	2.00	4.50	7.00
11	" " 2⅜x3¾ "	50	45	1:00	2.40	4.90	7.40
12	VISITING CARD — (100, $1.00; 200, $1.50)						
13	BALL PROGRAMME — Scored — (100, $9.00; 200, $10.00)	4.50	5:00	4:00	15.00	28.50	42.00
14	MENU — Scored — (100, $6.25; 200, $7.75)	3.50	3:00	4:00	11.00	22.50	34.00
15	NOTE HEAD	90	30	1:10	2.55	5.85	9.15
16	"	1.00	20	1:10	2.40	5.90	9.40
17	"	1.50	30	1:10	3.15	7.65	12.15
18	MEMORANDUM	90	30	1:10	2.55	5.85	9.15
19	"	1.00	30	1:10	2.65	6.15	9.65

No.	SAMPLE.	COST OF STOCK PER 1000 AND 10 %	TIME COMPOSITION AT $1.50	TIME PRESSWORK AT 75 CTS.	NET PRICE. 1000	3000	5000
20	MEMORANDUM	$1.20	30	1:10	$ 2.85	$ 6.75	$10.65
21	LETTER HEAD	1.30	30	1:15	3.00	7.10	11.20
22	"	1.50	30	1:15	3.20	7.70	12.20
23	"	1.80	30	1:15	3.50	8.60	13.70
24	"	2.00	1:30	1:30	5.40	10.90	16.40
25	"	2.50	1:30	1:30	5.90	12.40	18.90
26	BILL HEAD — 16 lb., 6s	80	1:30	1:30	4.20	7.30	10.40
27	" 16 lb., 4s	1.20	2:00	1:30	5.35	9.25	13.15
28	" 16 lb., 2s	2.40	45	1:40	4.80	11.10	17.40
29	" 16 lb., 3s	1.60	1:00	1:30	4.25	8.95	13.65
30	STATEMENT	90	30	1:10	2.55	5.85	9.15
31	"	1.00	30	1:10	2.65	6.15	9.65
32	"	1.20	30	1:10	2.85	6.75	10.65
33	RECEIPT, 3x7⅜ inches	75	1:00	1:10	3.15	6.15	9.15
34	ACKNOWLEDGMENT — 5½x8½ inches	1.15	1:00	1:30	3.80	7.60	11.40
35	LETTER CIRCULAR — 8½x11 inches	1.50	2:00	1:45	5.80	10.30	14.80
36	BILL OF FARE — 8½x11 inches (4 pages 5½x8½ inches each) Composition, page 1, 6 hours; pages 2, 3 and 4, 8 hours, at $1.00 per hour.	1.75	14:00	3:00	18.00	24.50	31.00

Time on presswork calculated one hour per thousand impressions after the first thousand.

No. 37 – Job No. 36744 — Implement Catalogue.

168 pages and cover, 6 x 9 inches, sewed. 5,000 copies.

54 reams, 25 x 38, 50-lb. S. & S. C. cream book	$189 00
1275 sheets, 20 x 25, 65-lb. granite cover	14 65
Add 15 per cent. to cost of stock	30 55
265 hours composition, at $1.00 per hour	265 00
4¾ " corrections, " .70 " "	3 00
10 " alterations, " .70 " "	7 00
22 " proof-reading, " .70 " "	15 40
42 " make-up, " .70 " "	29 40
143½ " presswork, " 1.50 " "	215 00
24 lbs. ink, at 50c per pound	12 00
Binding	100 00
Cartage	2 85
Profit	70 15
	$954 00

No. 38 — Proceedings of Sovereign Grand Lodge, I. O. O. F.

Pamphlet form, 6 x 9 inches, wire stitched, no covers. Copy furnished at 6 o'clock P. M.; work delivered at 10 o'clock A. M. following day. 4,600 copies daily for six consecutive days. Total number, 27,600; total number of pages, 304.

93 reams, 25 x 38, 40-lb. book, at 6 cents	$ 223 20
Binding and wrapping	168 00
468,594 ems brevier, at $1.00	468 60
78,016 " small pica, " 1.00	78 00
12 hours corrections, " .75	9 00
100 " proof-reading, " .75	75 00
124 " make-up, " .75	93 00
103½ " presswork, " 1.50	155 25
Ink and delivery	6 50
	$1,276 55

No. 39 — Biography of Dr. Atkinson.

508 pages, 5⅞ x 8¾ inches, half roan. 500 copies.

18 reams, 25 x 38, 70-lb. S. & S. C. book, at 8 cents	$ 100 80
360,996 ems brevier, at $1.00	361 00
263,712 " small pica, " 1.00	263 70
5,148 " nonpareil, " 1.00	5 15
7 hours composition, " 1.00	7 00
7 " corrections, " .75	5 25
6 " alterations, " .75	4 50
172 " proof-reading, " .75	129 00
137 " make-up, " .75	102 75
80 " presswork, " 1.50	120 00
3 steel engravings and printing	525 00
13 photo engravings	218 40
Expressage	10 45
Binding — half roan	225 00
Ink, wrapping and delivery	12 00
	$2,090 00

No. 40 — Catalogue for Academy.

56 pages and cover, (8 pages cuts) 6¼ x 9½ inches, wire stitched, flys pasted to cover. 2,000 copies.

8⅓ reams, 28 x 42, 80-lb. S. & S. C. book, at 8 cents	$ 55 50
520 sheets, 20 x 25, hand-made cover	12 00
Binding	20 00
*60 hours composition, at $1.00	60 00
6 " corrections, " .75	4 50
12 " proof-reading, " .75	9 00
22 " make-up, " .75	16 50
35 " presswork, " 1.50	52 50
Ink, wrapping and delivery	4 00
	$234 00

*85,000 ems measurement. Set on time.

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Feb 23

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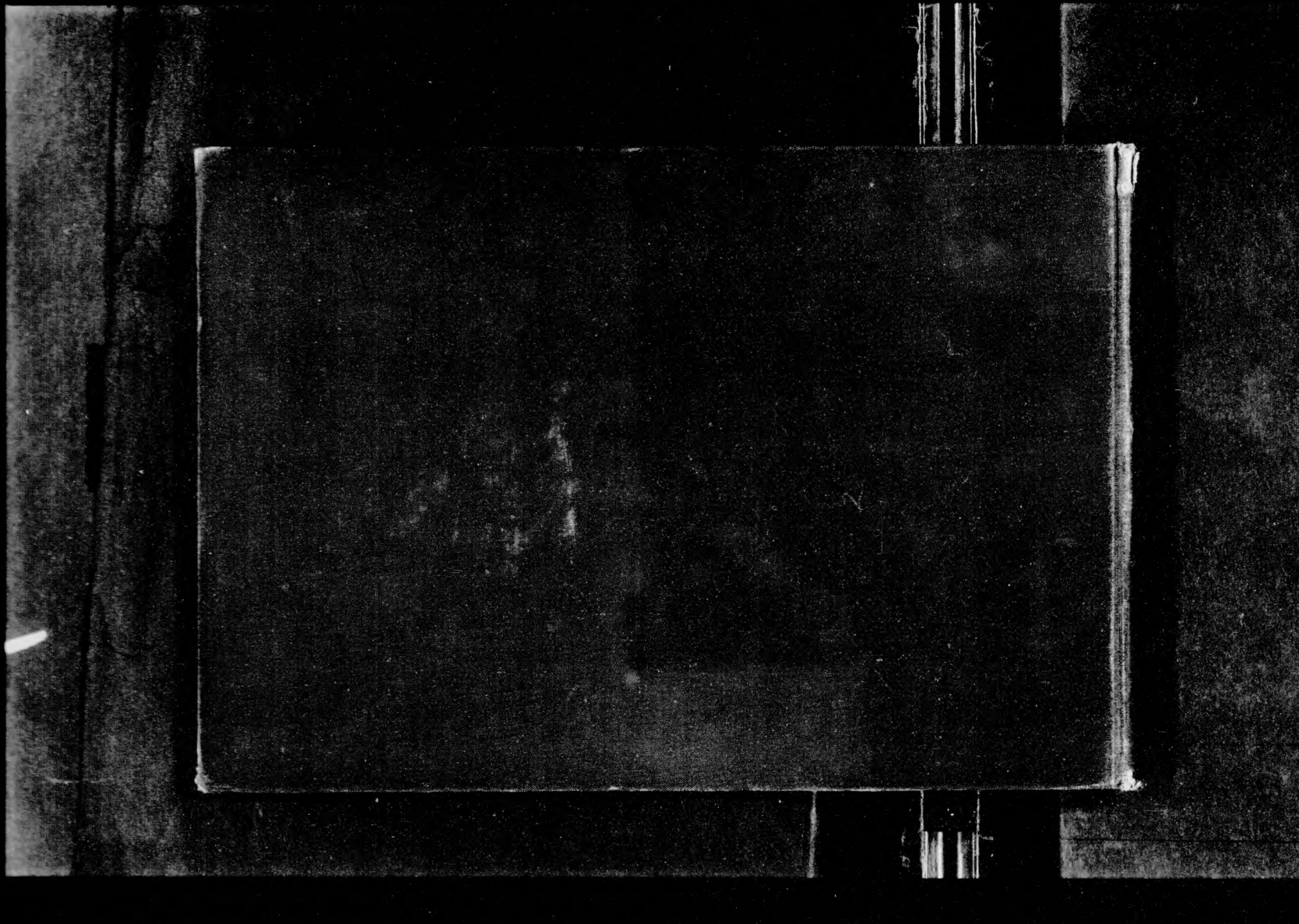

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